

WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana

Annual Financial Statements

June 30, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/2/11

WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana

TABLE OF CONTENTS

	Statement	Page
ACCOUNTANTS' REPORT		1
BASIC FINANCIAL STATEMENTS:		
Government-Wide Financial Statements:		
Statement of Net Assets	A	2
Statement of Activities	B	3
Fund Financial Statements (Governmental Fund):		
Balance Sheet	C	4
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Financial Statement of Net Assets	D	5
Statement of Revenues, Expenditures and Changes in Fund Balance	E	6
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	F	7
Combining Statement of Fiduciary Net Assets	G	8
Statement of Changes in Fiduciary Net Assets	H	9
Notes to Financial Statements		10
REQUIRED SUPPLEMENTAL INFORMATION	Schedule	Page
Budget Comparison Schedules	1	16
Notes to Budgetary Comparison Schedules		17
OTHER REPORTS:		
Independent Accountants' Report on Applying Agreed Upon Procedures		18
Louisiana Attestation Questionnaire		21
OTHER SUPPLEMENTAL SCHEDULES:		
Schedule of Compensation Paid Board Members	2	23
Summary Schedule of Prior Year Findings	3	24
Corrective Action Plan for Current Year Findings	4	25

JAMIESON, WISE & MARTIN
A Professional Accounting Corporation

601 Main Street P. O. Box 897
Minden, Louisiana 71058-0897
(318) 377-3171 Fax (318) 377-3177

MICHAEL W. WISE, CPA Email: mike@jwmcpa.biz
CARLOS E. MARTIN, CPA Email: carlos@jwmcpa.biz
KRISTINE H. COLE, CPA Email: kristine@jwmcpa.biz

JENNIFER SMITH, CPA Email: jennifer@jwmcpa.biz
KRISTIE K. MARTIN, CPA Email: kristie@jwmcpa.biz

WM. PEARCE JAMIESON, CPA (1991)

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Ward 2 Marshal of Webster Parish
City of Springhill
Marshal McClary
P.O. Box 506
Springhill, LA 71075

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Ward 2 Marshal of Webster Parish, a component unit of the City of Springhill, Louisiana, as of and for the year ended June 30, 2010, which collectively comprise the Marshal's basic financial statements as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the Ward 2 Marshal of Webster Parish, Louisiana.

A review consists principally of inquiries of Ward 2 Marshal of Webster Parish personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

Management has not presented management's discussion and analysis information that the Government Accounting Standards Board has determined is required to supplement, although not required to part of, the basic financial statements.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated December 15, 2010 on the results of our agreed-upon procedures.

Minden, LA
December 15, 2010

BASIC FINANCIAL STATEMENTS

WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana

Statement of Net Assets
June 30, 2010

	<u>Governmental Fund Type</u>
	<u>Special Revenue Fund</u>
ASSETS	
Cash	\$ 11,985
Total assets	<u>11,985</u>
LIABILITIES	
Liabilities:	
Accounts, salaries, and other payables	<u>2,526</u>
Total liabilities	<u>2,526</u>
NET ASSETS	
Unrestricted	<u>9,459</u>
Total net assets	<u>\$ 9,459</u>

See accountants' report and accompanying notes.

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana**

Statement of Activities
For the year ended June 30, 2010

	<u>Governmental Activities:</u>
	Net (Expense)/ Revenue
Governmental activities:	
Expenses:	
Judicial	
Salaries, Fees Paid and Benefits	\$ 89,184
Office Expenses	4,407
All other	<u>18,963</u>
Total Expenses	112,554
Program Revenues:	
Court Costs and Fees	40,263
Operating Grants and Contributions	62,633
Other financing sources (uses)	
Transfers	<u>6,800</u>
Net Program Revenues (Expenses)	(2,858)
Net assets - beginning	<u>12,317</u>
Net assets - ending	<u>\$ 9,459</u>

See accountants' report and accompanying notes.

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA**
Springhill, Louisiana

Balance Sheet - Governmental Fund
June 30, 2010

	<u>Special Revenue Fund</u>
ASSETS	
Cash and cash equivalents	\$ 11,985
Total assets	<u>11,985</u>
LIABILITIES & FUND EQUITY	
Liabilities:	
Accounts payable	\$ 2,526
Total liabilities	<u>2,526</u>
Fund Equity:	
Fund Balance	
Unreserved / undesignated	<u>9,459</u>
Total fund equity	<u>9,459</u>
Total liabilities and fund equity	<u>\$ 11,985</u>

See accountants' report and accompanying notes.

WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Government-Wide Financial Statement of Net Assets
June 30, 2010

Amounts reported for governmental activities in the Statement of Net Assets are
different because:

Fund Balance, Total Governmental Fund (Statement C)	\$ 9,459
<i>Net Assets of Governmental Activities (Statement A)</i>	<u>\$ 9,459</u>

See accountants' report and accompanying notes.

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana**

**Governmental Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the year ended June 30, 2010**

	Special Revenue Fund
Revenues:	
Civil Fees	\$ 40,263
Intergovernmental - On-Behalf Receipts	<u>62,633</u>
Total revenues	<u>102,896</u>
Expenditures:	
Salaries, Fees Paid and Benefits	89,184
Supplies, Postage & Telephone	4,407
All other	<u>18,963</u>
Total expenditures	<u>112,554</u>
Excess of revenues over expenditures	(9,658)
Other Financing Sources (Uses):	
Transfers in	<u>6,800</u>
Total other financing sources and uses	<u>6,800</u>
Net change in fund balance	(2,858)
Fund balance at beginning of year	<u>12,317</u>
Fund balance at end of year	<u>\$ 9,459</u>

See accountants' report and accompanying notes.

WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund to the
Statement of Activities
For the Years Ended June 30, 2010

Amounts reported for governmental activities in the Statement of Activities are
different because:

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ (2,858)
Change in Net Assets of Governmental Activities (Statement B)	<u>\$ (2,858)</u>

See accountants' report and accompanying notes.

WARD 2 MARSHAL OF WEBSTER PARISH
Combining Statement of Fiduciary Net Assets
June 30, 2010

	<u>Garnishment Fund</u>
ASSETS	
Cash	\$ 7,294
TOTAL ASSETS	<u>7,294</u>
LIABILITIES	
Due to others	<u>7,294</u>
TOTAL LIABILITIES	<u>\$ 7,294</u>

See accountants' report and accompanying notes.

WARD 2 MARSHAL OF WEBSTER PARISH
 Fiduciary Fund Type-Agency Funds
 Statement of Changes in Fiduciary Net Assets
 June 30, 2010

	<u>Garnishment Fund</u>
Additions:	
Interest Earned	\$ 37
Garnishments received - net of refunds	<u>168,932</u>
Total additions	<u>168,969</u>
Deductions:	
Costs and fees to others	14,242
Court Fees	42,498
Garnishments paid - net of fees	112,749
Other	<u>332</u>
Total deductions	<u>169,821</u>
Income (Loss) before transfers:	(852)
Transfers out	<u>(6,800)</u>
Change in net assets	(7,652)
Net assets - beginning of year	<u>14,946</u>
Net assets - end of year	<u>\$ 7,294</u>

See accountants' report and accompanying notes.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Financial Statements
As of and for the year ended June 30, 2010

Note 1- Summary of Significant Accounting Policies

The Special Revenue Fund of the Ward 2 Marshal of Webster Parish (the "Marshal") was created to account for revenues received from carrying out the mandates of the Springhill City Court.

The accounting and reporting policies of the Ward 2 Marshal of Webster Parish conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517.

A. Financial Reporting Entity

For reporting purposes, the City of Springhill, Louisiana, serves as the financial reporting entity for both the municipality (City of Springhill) and for the Springhill City Court System. The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Mayor and City Council of the City of Springhill), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No.14, the Financial Reporting Entity, established criteria for determining which component units should be considered part of the City of Springhill for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the City governing authority (Mayor and City Council) appoints a majority of board members of the potential component unit.
3. Fiscal interdependency between the City and the potential component unit.
4. Imposition of will by the City on the potential component unit.
5. Financial benefit/burden relationship between the City and the potential component unit.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Financial Statements
As of and for the year ended June 30, 2010

City Management has elected not to include the Ward 2 Marshal of Webster Parish in the financial statements of the City of Springhill. The funds of the Ward 2 Marshal of Webster Parish will be presented in separate financial statements for the year ended June 30, 2010.

B. Basis of Presentation

Basic Financial Statements - Government-Wide Statements

The Marshal's basic financial statements include both government-wide (reporting the Marshal as a whole) and fund financial statements (reporting the Marshal's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. There were no activities of the Marshal categorized as a business type activity.

In the government-wide Statement of Net Assets, the governmental activity column is presented on a consolidated basis.

The government-wide Statement of Activities reports both the gross and net cost of the Marshal's function. The Statement of Activities reduces gross expenses by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while capital grants reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (interest and investment earnings, etc).

The Marshal does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Marshal as an entity and the change in the Marshal's net assets resulting from the current year's activities.

Basic Financial Statements - Fund Financial Statements

The financial transactions of the Marshal are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements.

The Marshal uses the following fund types:

Governmental Funds:

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Financial Statements
As of and for the year ended June 30, 2010

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Marshal:

- 1) The Special Revenue Fund is the general operating fund of the Marshal. It is used to account for all financial resources except those required to be accounted for in another fund.
- 2) The Garnishment Fund is a fiduciary fund used to keep track monies received on behalf of other agencies that are then paid out to those agencies.

As of June 30, 2010, these were the only funds of the Ward 2 Marshal of Webster Parish.

C. Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Revenues of the Marshal consist principally of fines and fees for services relating to court filings. Fines and fees for services are recorded when received in cash because they are generally not measurable until actually received.

2. Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting,

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Financial Statements
As of and for the year ended June 30, 2010

revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means that the amount of the transaction can be determined and "available" means that the amount of the transaction is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all governmental fund type revenues. Expenditures are recorded when the related fund liability is incurred. Depreciation is not recognized in the Governmental Fund Financial Statements.

D. Capital Assets

Capital assets are reported in the government-wide financial statements at historical cost. Additions, improvements or other capital outlays that significantly extend the useful life of an asset are capitalized. Costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on a straight line basis over the following estimated useful lives:

Vehicles	5 years
Computer equipment	5 years
Office furniture and equipment	5 to 10 years
Office improvements	20 years

As of June 30, 2010, the Springhill Ward Marshal had no capital assets.

F. Budgets and Budgetary Accounting

The final budget for the Special Revenue Fund for the Marshal, prepared on the cash basis of accounting, was adopted by the Marshal on July 1, 2009, for the fiscal year ended July 30, 2010.

F. Accumulated Unpaid Vacation and Sick Pay

The Ward 2 Marshal of Webster Parish does not have a formal vacation or sick leave policy.

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Financial Statements
As of and for the year ended June 30, 2010

estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

G. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvements of those assets. At June 30, 2010 the Marshal had no outstanding debt.

Note 2 - Deposits and Investments

For reporting purposes, cash and cash equivalents include cash, demand deposits, and time certificates of deposit with maturities of 90 days or less. Investments include certificates of deposit with maturities over 90 days. Under state law the Marshal may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the Marshal may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 2009 the carrying amount of the Marshal's Cash and Cash Equivalents and Investments totaled \$19,279, and bank balances of \$19,279, respectively. Cash and cash equivalents are stated at cost, which approximates market. These deposits must be secured under state law by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are to be held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. The cash and cash equivalents were secured by FDIC by \$250,000 at June 30, 2010.

Note 3 - Retirement Commitments

The Ward 2 Marshal of Webster Parish participates in the Municipal Employees Retirement System. Contributions to the system are made by the employee, the City of Springhill, and the Webster Parish Police Jury. The Marshal's salary is paid by the City of Springhill, the Webster Parish Police Jury, and the Springhill City Court therefore no contributions are required from the Ward Marshal's office.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Financial Statements
As of and for the year ended June 30, 2010

Note 4 – On-Behalf Payments for Benefits

The Marshal follows Government Accounting Standards Board Statement No. 24 "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance." This standard requires the Marshal to report in the financial statements on-behalf fringe benefit payments made by the State of Louisiana, City of Springhill and the Webster Parish Police Jury.

The Marshal is not legally responsible for these benefits. Therefore, the basis for recognizing the revenue and expenditure payments is the actual payments for salaries and employee benefits made by each of the entities.

For the fiscal year ended June 30, 2010, payments from the State of Louisiana, City of Springhill, the Springhill City Court, and the Webster Parish Police Jury amounted to \$62,633.

Note 5 – Subsequent Events

Subsequent events have been evaluated through December 15, 2010. This date represents the date the financial statements were available to be issued.

SPRINGHILL WARD MARSHAL

Springhill, Louisiana

Governmental Fund Types
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (Cash Basis) and Actual
For the Year Ended June 30, 2010

	Special Revenue Fund			Variance with
	Budgeted Amounts			Final Budget
	Original	Final	Actual	Over (Under)
Revenues				
Civil Fees	\$ 43,000	\$ 43,000	\$ 40,263	\$ (2,737)
Intergovernmental	<u>57,000</u>	<u>57,000</u>	<u>62,633</u>	<u>5,633</u>
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>102,896</u>	<u>2,896</u>
Expenditures				
Marshal's Fees of Office	64,000	64,000	65,159	(1,159)
Deputies & Clerical	20,000	20,000	22,500	(2,500)
Office Supplies	12,000	12,000	2,244	9,756
Telephone	1,400	1,400	2,234	(834)
Insurance	50	50	1,049	(999)
Accounting	2,500	2,500	6,239	(3,739)
All Other	<u>-</u>	<u>-</u>	<u>11,029</u>	<u>(11,029)</u>
Total Expenditures	<u>99,950</u>	<u>99,950</u>	<u>110,454</u>	<u>(10,504)</u>
Excess (Deficiency) Revenues over Expenditures	50	50	(7,558)	(7,608)
Other Financing Sources (Uses)				
Operating transfers in	<u>-</u>	<u>-</u>	<u>6,800</u>	<u>(6,800)</u>
Net change in fund balance	50	50	(758)	(14,408)
Fund balance at beginning of year	<u>18,000</u>	<u>18,000</u>	<u>12,743</u>	<u>5,257</u>
Fund balance at end of year	<u>\$ 18,050</u>	<u>\$ 18,050</u>	<u>\$ 11,985</u>	<u>\$ 6,065</u>

See accountants' report and accompanying notes.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Budgetary Comparison Statements
June 30, 2010

Note 1 – Budget basis

The budget for the special revenue fund is adopted on the cash basis.

JAMIESON, WISE & MARTIN
A Professional Accounting Corporation

601 Main Street P. O. Box 897
Minden, Louisiana 71058-0897
(318) 377-3171 Fax (318) 377-3177

MICHAEL W. WISE, CPA Email: mike@jwmcpa.biz
CARLOS E. MARTIN, CPA Email: carlos@jwmcpa.biz
KRISTINE H. COLE, CPA Email: kristine@jwmcpa.biz

JENNIFER SMITH, CPA Email: jennifer@jwmcpa.biz
KRISTIE K. MARTIN, CPA Email: kristie@jwmcpa.biz

WM. PEARCE JAMIESON, CPA (1991)

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Ward 2 Marshal of Webster Parish
City of Springhill
Marshal McClary
P.O. Box 506
Springhill, LA 71075

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Ward 2 Marshal of Webster Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Marshal's compliance with certain laws and regulations during the year ended June 30, 2010 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the Marshal is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law). Effective September 21, 2009, the limits for materials and supplies and public works were increased to \$30,000 and \$150,000, respectively.

There were no expenses in an amount or of a nature that would require them to undergo the bid process.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as

defined by I.SA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with the required budget for the fiscal year ended June 30, 2010.

6. Trace the budget adoption and amendments to the minute book.

The Ward 2 Marshal of Webster Parish has no board and does not have meetings. The Marshal is not subject to the open meetings law, therefore there are no minutes.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

Actual expenditures exceeded budgeted for the fiscal year ended June 30, 2010.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of the images of the cancelled checks indicated approval from the Marshal or other approved signers for all invoices paid.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Because the Ward 2 Marshal of Webster Parish has no board, no meetings are conducted. The Marshal is not subject to the open meetings law.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We examined all bank deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance, or gifts.

There were no payments that appeared to be advances or bonuses.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Ward 2 Marshal of Webster Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Minden, Louisiana
December 15, 2010

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

_____ (Date Transmitted)

_____ (Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations):

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [☒] No [☐]

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [☒] No [☐]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [☒] No [☐]

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-16), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [☒] No [☐]

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [☐]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [☒] No [☐]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [☒] No [☐]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:1 through 42:13.

Yes [] No [] *plh*

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [✓] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [✓] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

July 7, 2010 _____ Secretary *Jeff F. Buzard*
Date

Treasurer
Date *July 7, 2010* _____ President *Maria DeClary*
Date

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana**

**Schedule of Compensation Paid Board Members
As of and for the year ended June 30, 2010**

The Ward 2 Marshal of Webster Parish has no board. Therefore, no compensation was paid.

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana**

**Summary Schedule of Prior Year Findings
As of and for the year ended June 30, 2009**

The results of our review/agreed upon procedures of the basic financial statements as of and for the year ended June 30, 2009, of the Ward 2 Marshal of Webster Parish disclosed the following items that are required to be reported.

2009-1 Compliance with budget law –

Condition – Budgets for the office of the Ward 2 Marshal were not prepared before the respective year began.

Recommendation – Budgets of operations should be prepared and monitored as the year progresses.

Management Response – In past the office was part of the City of Springhill. The Marshal has acquired the part-time services for managing the accounting function to better manage the office. The 2008 accountant's report was filed in August 2009 when findings were originally given. Springhill Ward Marshall should comply with the budget law in the future.

Status: Management has adequately addressed this finding.

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA**
Springhill, Louisiana

Current Year Findings
As of and for the year ended June 30, 2010

There were no findings for the year ended June 30, 2010.